

CERTIFICATE

To the Clerk of Phillips, State of Kansas

We, the undersigned, officers of

City of Long Island

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2019; and
(3) the Amounts(s) of 2018 Ad Valorem Tax are within statutory limitations.

			2019 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:			Page No.		
Computation to Determine Limit for 2019			2		
Allocation of MVT, RVT, 16/20M Veh Tax			3		
Schedule of Transfers			4		
Statement of Indebtedness			5		
Statement of Lease-Purchases			6		
Computation to Determine State Library Grant			7		
Fund	K.S.A.				
General	12-101a	8	83,964	38,946	62.141 38,945.93
Library	12-1220	9	1,895	1,355	2.162 1,355.00
Special Highway		10	3,440		
Public Utilities		10	86,639		
Non-Budgeted Funds-A		11			
Totals		xxxxxx	175,938	40,301	64.303 40,300.93
Is a Election required?				No	County Clerk's Use Only
Publication of Budget Summary			13		626,795
Neighborhood Revitalization Rebate					Nov 1, 2018 Total Assessed Valuation

Form Preparation by:

Mapes & Miller, CPA's

Address:

418 E. Holme

Norton, KS 67654

Email:

mmcpas@yahoo.com

Attest: Oct 11, 2018

Patricia Hammond
County Clerk
Linda McDowell

Tom Hammers
Carol L. Hays
Thomas F. Butler
Kent Thaler

Governing Body

Page No. 1a

Computation to Determine Limit for 2019

<u>Base Levy</u>			
1) Total Tax Levy Amount (Dollars) in 2017 (From 2017 Budget - Certificate Page)			40,300
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision			
2017 Hospital Levy (Dollars) (From 2017 Budget - Certificate Page)			
2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page)			
2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page)			
3) Net Tax Levy (Base)			40,300
<u>Percentage Adjustments</u>			
4) CPI Adjustment - 1.4%			564
(Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))			
5) Value of New Improvements (From June 15th County Clerk Valuation Document)		121	
6) 2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	38,761		
2016 Personal Property Valuation (From June 15th County Clerk Valuation Document)	36,974		
Increase in Total Personal Property Valuations (cannot be less than zero)		1,787	
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)			
8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)		243	
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)			
10) Total Assessed Value of Adjustments		2,151	
11) Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document)		626,735	
12) Adjustment Percentage (Line 10 Divided by Line 11)	0.34%		
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)			138
14) Total Lines 3 through 13			41,003
<u>Increased Tax Revenues Adjustment</u>			
15) Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)		0	
Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page)		0	
Difference			0
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)			
17) Property Tax Revenues Spent on Special Assessments in 2018 Budget			
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget			
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget			
20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget			
21) Law Enforcement Expenses - 2018 Budget (Do not Include building construction or remodeling costs)			
Law Enforcement Expenses - 2017 Budget (Do not Include building construction or remodeling costs)			
CPI Adjustment - 1.4%	0	0	
Law Enforcement Expenses - 2107 Budget (Indexed by CPI)			
Increased Law Enforcement Expense in 2018 Budget			0
22) Fire Protection Expenses - 2018 Budget (Do not Include building construction or remodeling costs)			
Fire Protection Expenses - 2017 Budget (Do not Include building construction or remodeling costs)			
CPI Adjustment - 1.4%	0	0	
Fire Protection Expenses - 2107 Budget (Indexed by CPI)			
Increased Fire Protection Expense			0
23) Emergency Medical Expenses - 2018 Budget (Do not Include building construction or remodeling costs)			
Emergency Medical Expenses - 2017 Budget (Do not Include building construction or remodeling costs)			
CPI Adjustment - 1.4%	0	0	
Emergency Medical Expenses - 2107 Budget (Indexed by CPI)			
Increased Emergency Medical Expense			0
<u>Total Increased Tax Revenue Adjustment</u>			0
<u>Levy on Behalf of Another Political or Governmental Subdivision</u>			
24) Hospital Levy 2018 Budget			
24a) Recreation Commission Levy 2018 Budget			
24b) Other Governmental Levy 2018 Budget			
25) Total Levies on Behalf of Another Political or Governmental Subdivision			0
26) Total Computed Tax Levy			41,003

Long Island Cemetery

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 4,119
2. Debt service levy in 2018 budget	- \$ 0
3. Tax levy excluding debt service	\$ 4,119

2018 Valuation Information for Valuation Adjustments

	#	
4. New improvements for 2018:		+ 145,199
5. Increase in personal property for 2018:		
5a. Personal property 2018	+ 209,404	
5b. Personal property 2017	- 179,379	
5c. Increase in personal property (5a minus 5b)		+ 30,025
		(Use Only if > 0)
6. Valuation of annexed territory for 2018		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	- 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)		+ 0
7. Valuation of property that has changed in use during 2018		797
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		176,021
9. Total estimated valuation July 1, 2018	4,183,889	
10. Total valuation less valuation adjustment (9 minus 8)		4,007,868
11. Factor for increase (8 divided by 10)		0.04392
12. Amount of increase (11 times 3)		+ \$ 181
13. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)		\$ 4,300
14. Debt service levy in this 2019 budget		0
15. 2019 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		4,300
16. Consumer Price Index for all urban consumers for calendar year 2017		2.100%
17. Consumer Price Index adjustment (3 times 16)		\$ 86
18. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication.' (15 plus 17)		\$ 4,386

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	38,946	4,972	151	554	589	16
Library	1,354	173	5	19	20	1
TOTAL	40,300	5,145	156	573	609	17

17

0.12767

Recreational Vehicle Factor	0.00387	
16/20M Vehicle Factor	0.01422	
Commercial Vehicle Factor	0.01511	
Watercraft Factor		0.00042

2019

Totals	0	0	0
Adjustments			
Adjusted Totals	0	0	0

Page No. 4

[illegible]

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[illegible]

****If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2019

Library found in: City of Long Island
Phillips

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2018</u>	<u>2019</u>
Ad Valorem	\$1,354	\$1,355
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$279	\$173
Recreational Vehicle Tax	\$8	\$5
16/20M Vehicle Tax	\$19	\$19
Commercial Vehicle Tax	\$28	\$20
Watercraft Tax	\$1	\$1
LAVTR	\$0	\$0
TOTAL TAXES	<u>\$1,689</u>	<u>\$1,573</u>
Difference in Total Taxes:	(\$116)	
Qualify for grant:	Not Qualify	

Second test:

Assessed Valuation	\$634,108	\$626,735
Did Assessed Valuation Decrease?	Yes	
Levy Rate	2.135	2.162
Difference in Levy Rate:	0.027	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Long Island
2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	61,779	67,485	35,745
Receipts:			
Ad Valorem Tax	39,046	38,946	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	30		
Motor Vehicle Tax	5,413	8,026	4,972
Recreational Vehicle Tax	197	239	151
16/20M Vehicle Tax	291	553	554
Commercial Vehicle Tax	1,054	815	589
Watercraft Tax	0	20	16
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Rent	2,874	3,500	3,600
Intangibles			
KDHE			
Grant			
State Aid - Emer Prep			
Equipment Sold			
Reimbursed Expense	4,685		
Insurance Proceeds	421		
Public Utility Receipts	6,137		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	127	125	125
Miscellaneous	6,387		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	66,662	52,224	10,007
Resources Available:	128,441	119,709	45,752

City of Long Island

FUND PAGE - GENERAL

Adopted Budget
General

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Resources Available:	128,441	119,709	45,752
Expenditures:			
Personal Services	11,506	14,000	14,000
Contractual Services	40,977	35,000	35,000
Commodities	8,473	10,000	10,000
Capital Outlay	0	24,964	24,964
Loan Principal			
Loan Interest			
Commissions			
Transfer to Library			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	60,956	83,964	83,964
Unencumbered Cash Balance Dec 31	67,485	35,745	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	83,964	83,964	83,964
		Non-Appropriated Balance	734
		Total Expenditure/Non-Appr Balance	84,698
		Tax Required	38,946
Delinquent Comp Rate:	0.0%		0
	Amount of 2018 Ad Valorem Tax		38,946

City of Long Island
2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Library

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	120	322
Receipts:			
Ad Valorem Tax	1,375	1,354	XXXXXXXXXXXXXXXXXX
Delinquent Tax		0	
Motor Vehicle Tax	152	279	173
Recreational Vehicle Tax	6	8	5
16/20M Vehicle Tax	9	19	19
Commercial Vehicle Tax	34	28	20
Watercraft Tax		1	1
Transfer from General Fund			
Reimbursed Expense		407	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,576	2,096	218
Resources Available:	1,576	2,216	540
Expenditures:			
Appropriations to Library Board	1,456	1,894	1,895
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,456	1,894	1,895
Unencumbered Cash Balance Dec 31	120	322	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	0	1,894	1,895
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	1,895
		Tax Required	1,355
	Delinquent Comp Rate:	0.0%	0
	Amount of 2018 Ad Valorem Tax		1,355

City of Long Island
2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
State Payments	3,399	3,430	3,440
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,399	3,430	3,440
Resources Available:	3,399	3,430	3,440
Expenditures:			
Streets	3,399	3,430	3,440
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,399	3,430	3,440
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	3,430	3,430	3,440

Adopted Budget

Public Utilities	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	36,770	36,752	19,113
Receipts:			
Collections	67,556	69,000	69,000
Cancelled Encumbrances			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	67,556	69,000	69,000
Resources Available:	104,326	105,752	88,113
Expenditures:			
Personal Services	8,183	6,000	6,000
Contractual Services	34,962	55,000	55,000
Commodities	2,293	1,500	1,500
Debt Service	22,136	22,137	22,137
Capital Outlay		2,002	2,002
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	67,574	86,639	86,639
Unencumbered Cash Balance Dec 31	36,752	19,113	1,474
2017/2018/2019 Budget Authority Amount	86,639	86,639	86,639

[illegible]

****Note:** These two block figures should agree.

City of Long Island
2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Long Island Cemetery

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	3,913	4,119	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	13	12	12
Motor Vehicle Tax	344	324	212
Recreational Vehicle Tax	6	7	5
16/20M Vehicle Tax	241	181	183
Commercial Vehicle Tax	24	44	30
Watercraft Tax	1	1	0
Sale of Plots			
LAVTR			
Memorials			
Reimbursed Expense			
Cancelled Encumbrances			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,542	4,688	442
Resources Available:	4,542	4,688	442
Expenditures:			
Contractual Services	4,542	4,688	4,828
Commodities			
Capital Outlay			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,542	4,688	4,828
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	4,542	4,688	4,828
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			4,828
Tax Required			4,386
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			4,386

STATE OF KANSAS
PHILLIPS
COUNTY SS.

Affidavit of Publication

Kirby Ross, being first duly sworn, deposes and says: That he is managing editor of the Phillips County Review, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Phillips County, Kansas, with a general paid circulation on a weekly basis in Phillips County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been published continuously and uninterrupted in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Phillipsburg, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive week, the first publication thereof being made as aforesaid on the 8 day of August, 2018, with subsequent publications being made on the following dates:

_____, 20_____, 20_____
_____, 20_____, 20_____
_____, 20_____, 20_____

Signed: _____

Subscribed and sworn to before me this 8 day of August, 2018.

Cheri Dawn Parks
Notary Public's Signature

My commission expires: 8-1-19

Publication Fee \$ 74.25

Affidavit, Notary's Fee \$ 1.50

Additional copies @ \$ _____

Total Publication Fee \$ 74.75

NOTICE OF BUDGET HEARING
The governing body of
City of Long Island
will meet on August 20, 2018 at 6:30 PM at City Library for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of Detailed budget information is available at City Clerk's Office and will be available at

BUDGET SUMMARY
Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019	
	Expenditures	Tax Rate	Expenditures	Tax Rate	Budget Authority for Expenditures	Amount of 2018 Estimate Ad Valorem Tax
General	60,956	61.65	83,964	61.41	83,964	38,944
Library	1,454	2.14	1,894	2.13	1,894	1,355
Special Highway	3,393		3,430		3,440	2,162
Public Utilities	67,579		86,639		86,639	
Non-Budgeted Funds-A	3,622					
Totals	137,007	63.795	175,927	63.554	175,938	40,301
Less: Transfers	0		0		0	64,303
Net Expenditure	137,007		175,927		175,938	
Total Tax Levied	40,299		40,300		40,300	
Assessed Valuation	631,685		634,108		626,735	

Cemetery District
Long Island Cemetery 4,542 1.146 4,688 1.064 4,828 4,386 1.048

	2016	2017	2018
Total Tax Levied	3,913	4,119	4,183
Valuations	3,415,974	3,870,282	4,183,889

Outstanding Indebtedness,
January 1, 2016 2017 2018
G.O. Bonds 0 0 0
Revenue Bonds 0 0 0
Other 517,827 509,926 501,808
Lease Purchase Principal 0 0 0
Total 517,827 509,926 501,808

*Tax rates are expressed in mills
Pat Hammond
City Official City Clerk

(First published in Phillips County Review August 8, 2018) 11

